

Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450
April 10, 2008

Amir N. Penn (Reg. No. 40,767)

Registered Representative
Signature

Signature _____

April 10, 2008

Our Case No. 11336/434 (P03060US)

In re Application of:

Allan O. Devantier et al.

Serial No. 10/684,152

Filing Date: October 10, 2003

For SYSTEM FOR SELECTING CORRECTION FACTORS FOR AN AUDIO SYSTEM

Examiner: Monikang, George C.

Group Art Unit No.: 2615

Confirmation No.: 2307

RESPONSE TO FINAL OFFICE ACTION DATED DECEMBER 12, 2007

Mail Stop RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Applicants file the enclosed response to the final Office Action dated December 12, 2007 as follows:

Amendments to the Claims are reflected in the listing of the claims that begin on page 2 of this paper.

Remarks begin on page 10 of this paper.